

IN THE ABSTRACT

Page 40, lines 1-15, delete in their entirety and substitute therefore the following new  
Abstract of the Disclosure on the page attached hereto.

#### ABSTRACT OF THE DISCLOSURE

A method of manufacturing a semiconductor device including forming a laminate structure which includes a gate insulation film on a semiconductor substrate and a gate electrode material film on the gate insulation film, processing the gate electrode material film to obtain a gate electrode having a reverse tapered cross section, and forming a device isolation insulation film in direct contact with a side surface of the gate electrode.